

SPECIAL NOTICE

July 16, 2004

For further information contact:
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Eyeglass Frames and Medical Items

(SB 5783, Chapter 168, Laws of 2003)

(SB 6515, Chapter 153, Laws of 2004)

Effective July 1, 2004, Washington adopted prescription drug and medical item definitions based on the national Streamlined Sales and Use Tax Agreement. The new definitions result in limited changes to the application of retail sales tax to prescription drugs and medical items sold in Washington. The primary changes are as follows:

- ◆ Eyeglass frames sold for use with prescription lenses are exempt from retail sales tax. Previously only the prescription lenses were exempt from tax. The exemption is extended to include frames purchased from one vendor even when the lenses will be ground and fitted by another vendor. The exemption also includes all charges for repair and replacement parts.

The exemption does not extend to frames for nonprescription sunglasses, nonprescription reading glasses, or any other frames that are not sold for use with prescription lenses.

- ◆ The new definition of “prosthetic devices” now encompasses items formerly defined as “orthotic devices” and “ostomic items.”
- ◆ Prosthetics devices must be purchased pursuant to a prescription to be tax exempt.
- ◆ Embolism stockings now qualify as prosthetic devices.

The Department of Revenue is in the process of amending WAC 458-20-18801. Persons selling prescription drugs and other medical items should refer to this administrative rule.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.